



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 19 सितम्बर, 1990/28 भाद्रपद, 1912

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 19 सितम्बर, 1990

संख्या इ०एक्स०एन०-(एफ)-18-2/88.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश पैसंजर्स एण्ड गुड्ज टेक्सेशन ऐक्ट, 1955 (1955 का 15) की धारा 22 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या-आर.102-23/53, दिनांक 5 अप्रैल, 1957 द्वारा विरचित, हिमाचल प्रदेश पैसंजर्स एण्ड गुड्ज टेक्सेशन नियम, 1957 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं अर्थात् :—

(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश पैसंजर्स एण्ड गुड्ज टेक्सेशन संक्षिप्त नाम (संशोधित) नियम, 1990 है। और प्रारम्भ।

(2) यह नियम, अक्तूबर, 1990 के प्रथम दिन से प्रवृत्त होंगे।

[Authoritative English text of this Department notification No. EXN-(F)-18-2/88, dated the 19th September, 1990 as required under Article 348 (3) of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, 19th September, 1990

No. EXN-(F)-18-2/88.—In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, framed *vide* Government notification No. R.102-23/53, dated the 5th April, 1957, published in R.H.P., dated the 18th May, 1957 (P.286—295), namely:—

Short title
and comm-
encement.

1. (1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1990.

(2) They shall come into force on and with effect from 1st day of October, 1990.

Amend-
ment of
rule 2.

2. In rule 2 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 (hereinafter called "the said rules")—

(a) for the sign "." occurring at the end of clause (n), the sign ";" shall be substituted; and

(b) after clause (n) so amended, clause (o), shall be inserted, namely:—
"(o) "scheduled kilometers" means total distance in kilometers permitted to be covered by an owner of a stage carriage or a contract carriage in a year by the licensing authority under the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988)."

Amend-
ment of
rule 4.

3. In rule 4 of the said rules, in sub-rule (2) for the words "exhibit the same on a conspicuous part of" the words "always keep the same on" shall be substituted.

Amend-
ment of
rule 6.

4. In rule 6 of the said rules,—

(i) in sub-rule (1), for the words "table showing the timings of arrivals and departures of such vehicle", the words, brackets and figures "table showing the timings of arrivals and departures, names of routes, number of trips and scheduled kilometers on each route the tax paid or payable by the owner in three years preceding the year for which tax is to be determined under sub-rule (2) of rule 9" shall be substituted; and

(ii) in sub-rule (2), for the words "Any alteration in the rates of fares and freights", the words, and signs "Any alteration in the rates of fares and freights, routes, trips or scheduled kilometers" shall be substituted.

5. For rule 9 of the said rules, the following rule shall be substituted, namely :—

Substitution of rule 9.

"9. *Mode of determination and payment of tax.*—(1) The lump-sum tax shall be determined in the following manner :—

The owner of a stage carriage and a contract carriage other than those specified in sub-rules (7) and (8) shall pay to the State Government tax in lump-sum to be determined by the Assessing Authority on the basis of formula and in the manner hereinafter provided and after following the procedure specified in sub-rule (2), namely :—

Number of seats \times number of scheduled kilometers $\times \frac{3}{4}$ \times rate of passengers tax \times fare per kilometer :

**Explanation.*—In this formula $\frac{3}{4}$ represents average occupancy taken at 75 per cent, of number of seats:

Provided that where the lump-sum tax so determined is less than the average amount of tax paid or payable during the last three years or the actual of the previous year immediately preceding the year for which lump-sum tax is being determined, the tax payable shall be the said average amount of tax or the said actual, whichever is higher:

Provided further that where the rate of passengers tax or fare is increased at any time during the year for which the lump-sum tax is determined, for the purpose of the first proviso the average amount of tax paid or payable during the last three years or actuals of the previous year immediately preceding the year for which tax is being determined shall be deemed to be the amount which would have been had the increase in the rate of passenger's tax or fare would have been taken into account while calculating the said average amount or actual of tax:

Provided further that where the owner of a stage carriage and contract carriage has not plied the vehicle(s) for complete month and produces an order of the licensing authority under the provisions of the Motor Vehicles Act, 1988 that his vehicle(s) remained off the road completely for the said month, no tax shall be leviable for that month:

(Central Act No. 59 of 1988).

Provided further that where an owner of a stage carriage has not been able to ply his vehicle(s) owing to imposition of prohibitory orders under section 144 of the Code of Criminal Procedure, 1973 restricting the movement of vehicle or owing to the natural calamities resulting in damage to roads or bridges, the tax for such number of days on which the vehicle has not been plied shall be deductible from the tax liability determined in respect of the vehicle, subject to production of satisfactory evidence of such prohibitory orders or damage to roads and bridges :

(Central Act No. 2 of 1974).

Provided further that when an owner of a stage carriage, having no sanctioned reserve replacement available with him has not plied his vehicle owing to an accident, no tax shall be leviable for such number of days on which he has not been able to ply the vehicle subject to production of the certified copy of report lodged with the local police and also a verification from the licensing officer appointed under the provisions of Himachal Pradesh Motor Vehicle Taxation Act, 1973 to the effect that his vehicle has

remained off the road for the number of day(s) for which deduction of passenger tax is claimed.

(2) The Assessing Authority shall follow the following procedure for determining lump-sum tax under sub-rule (1):—

- (a) the amount of deduction to be allowed in pursuance of the provisions contained in the second, third and fourth provisos to sub-rule (1) shall be determined by the Assessing Authority at the time of assessment to be made under sub-section (4) of section 9 and rule 21;
- (b) before determining the amount of tax in lump-sum under sub-rule (1), the Assessing Authority shall afford an opportunity of being heard to the owner by serving him a notice in Form PGT-8-B ordinarily in the first fortnight of January in each financial year, requiring him on a date and a place to be indicated therein either to attend in person or to produce or cause to be produced any evidence, which such owner may wish to produce;
- (c) on the day specified in the notice or as soon as afterwards the Assessing Authority shall, after considering such other evidence as it may require on specific points, ordinarily determine the lump-sum tax,—
 - (i) for the period from 1-10-1990 to 31-3-1991 before 25th October, 1990 and shall issue a notice of demand in Form PGT-11;
 - (ii) for the financial years from 1991-92 onwards, before the close of February each year and the Assessing Authority shall issue a notice of demand in form P.G.T.-11; and
- (d) Notwithstanding anything contained hereinbefore where the fare rates or scheduled kilometers are changed by or with the approval of the prescribed authority under the Motor Vehicles Act, 1988 the amount of lump-sum tax shall be re-determined in accordance with the provisions of sub-rule (1) and notice of demand in form P.G.T.-11 shall be re-issued accordingly.

(3) Notwithstanding anything contained hereinbefore, in case of trips against special permits, not covered under the already authorised trips, including the stage carriages and contract carriages plying for transportation of passengers on special occasion like fairs and pilgrimages to religious or historical or tourist places, the Assessing Authority shall determine and recover, in addition to the lump-sum tax under sub-rule (1), the tax on the basis of hundred per cent occupancy and the kilometers to be covered or on actual fare charged, whichever is higher and the same shall be deposited in cash by the owner in the Government Treasury or paid to the Assessing Authority before undertaking such journey.

(4) In the case of stage carriages and contract carriages which are already authorised to ply on the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1990 and in the case of the stage carriages and contract carriages which are got registered under the provisions of Motor Vehicles Act, 1988 after such commencement, the owner thereof may deposit the tax in respect of such vehicles in accordance with the provisions of sub-rule (6) until the Assessing Authority determines the amount of tax in respect of such vehicles under sub-rule (1).

(5) The lump-sum amount of tax determined under sub-rule (1) for the whole year or part thereof, shall be split up into equal monthly instalments as the case may be, and each instalment shall be payable in cash by the owner in Government Treasury on or before the 7th day of the month following the month to which the payment relates.

(6) The owner of the vehicle referred to in sub-rule (4) and of stage carriages and contract carriages visiting the State of Himachal Pradesh on special trips shall pay the tax by stamping the tickets or receipts with an impressed, embossed, engraved or adhesive stamps (not already used) issued by the State Government for the purpose of the Act and denoting that the tax due has been paid:

Provided that where the impressed, embossed, engraved or adhesive stamps are not available or the Commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as specified in rules 17, 18, 19, 20 and 22.

(7) Notwithstanding anything contained in sub-rule (2), the owner of a transport vehicle used for the carriage of goods or a private carrier who in the course of trade or business delivers goods to his customers on his own transport vehicles without charging separate freight district from the price of goods (hereinafter referred to as the public carrier or private carrier) may pay to the State Government the following lump-sum in lieu of the tax chargeable on freight:—

- (I) (a) Rs. 2,500/- per annum per vehicle having loading capacity of more than 20 quintals;
- (b) Rs. 1,000/- per annum per vehicle (Gattu) having loading capacity between 10 and 20 quintals;
- (c) Rs. 500/- per annum per vehicle (jeep and Station wagon) having loading capacity of less than 10 quintals; and
- (d) Rs. 1,200/- per annum for tractor plying with public carrier or private carrier permit when carrying goods which are not incidental to agriculture, belonging to the owner.

(II) (a) The amount of the tax specified in clause (I) shall be payable by the owner in equal quarterly instalments within thirty days of the commencement of the quarter to which the payment relates and shall be deposited in cash in Government treasury.

(b) On payment of the tax, the Assessing Authority shall grant a clearance certificate in Form P.G.T.-5-A in token of having received the tax under his signature.

(c) The payment of quarterly tax instalments shall, however, be subject to the following conditions, namely:—

- (i) where an owner of a public carrier or a private carrier has not plied his vehicle for a complete calendar quarter and produces an order of the Licensing Officer under the Himachal Pradesh Motor Vehicles Taxation Act, 1972 that he has been exempted from the payment of tax for that quarter, no tax shall be leviable for that quarter;

- (ii) the owner of a public carrier or a private carrier shall inform the Assessing Authority concerned as soon as his vehicle goes out of use and in case the vehicle is put on the road within the course of the quarter, and intimation to that effect shall be sent to the Assessing Authority concerned within 7 days of the date on which his vehicle is put on the road;
- (iii) when the tax is deposited in a district other than the district of registration of the vehicle the owner of public carrier or private carrier holding the permit shall furnish within a week of such deposit particulars of the deposit made in another district to the Assessing Authority of the district in which the vehicle is registered under the Act.

(8) (a) Notwithstanding anything contained in sub-rule (6), the owner of contract carriages specified below may pay to the State Government in cash in Government Treasury the lump-sum tax as specified against each in equal instalments as mentioned in clause (c) of this sub-rule, in lieu of the tax chargeable on fare:—

	Tax
(i) Scooter Rickshaw (two seater)	.. Rs. 200/- per annum
(ii) Taxi Car or Jeep having seats upto 6 (excluding driver)	.. Rs. 600/- per annum
(iii) Taxi/Station Wagon having seats not exceeding 15	.. Rs. 4600/- per annum

(b) The provisions of sub-rule (7) in so far as they relate to exemption shall apply *mutatis mutandis* to the contract carriages specified in clause (a).

(c) The lump-sum passengers tax, in the case of Scooter Rickshaw and Taxi car, as specified in sub-clause (i) and (ii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates:

Provided that the lump-sum tax in respect of Taxi and Station Wagon, specified in sub-clause (iii) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates."

Insertion
of rule
9-A.

6. After rule 9 of the said rules, the following rule 9-A, shall be added, namely:—

"9-A. *Mode of determination of payment of surcharge:*— (1) The owner of stage carriage or a contract carriage other than those specified in sub-rule (7) of rule 9 shall pay to the State Government surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under sub-rule (1) of rule 9:

Provided that no surcharge under this rule shall be payable when the Government has by notification issued under section 10 of the Act exempted any stage carriage or contract carriage from payment of surcharge.

- (2) The provisions of sub-rules (1) to (6) of rule 9 of these rules regarding determination and payment of tax shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1)."

7. After rule 10 of the said rules, the following new rule 10-A shall be inserted, namely:—

Insertion
of rule
10-A.

"10-A. *Furnishing of security*.—(1) If it appears to the Assessing Authority necessary so to do, for securing the payment of tax and surcharge, he may require the owner of a motor vehicle used for carrying passengers or transporting goods in or through the territory of the State of Himachal Pradesh to furnish security of an amount, not exceeding the amount of tax and surcharge payable by such owner in a financial year, and may be paid in the following manner, namely:—

- (a) by depositing cash in the Government Treasury under the head of account "0042 Taxes on Goods and Passengers 101—Tax Collection"; or
- (b) by purchasing the National Savings Certificates or by opening Post Office Saving Bank Account, duly pledged in favour of the Assessing Authority of the district in which the Motor Vehicle is registered; or
- (c) by furnishing Bank Guarantee secured from a Scheduled Bank agreeing to pay to the Assessing Authority on demand the amount of security; or
- (d) by furnishing personal bond in Form P.G.T. 5-B with two solvent sureties for the amount of security acceptable to the Assessing Authority and to be executed on a non-judicial stamp paper of the appropriate value.

(2) The security furnished shall be maintained in full so long the registration certificate granted under section 9 of the Act continues to be in force and the Assessing Authority may, for sufficient reasons to be recorded demand at any time an additional amount of security if it has reasons to believe that the security furnished by any owner under sub-rule (1) is rendered insufficient".

8. In rule 13 of the said rules, for sub-rule (2), the following shall be substituted, namely:—

Amendment
of rule 13.

"(2) The Prescribed Authority shall enter the application for refund in the register maintained in Form P.G.T. 12-A.

(3) where the prescribed authority is satisfied that a refund is due, it shall record an order sanctioning the refund and shall issue a refund voucher in form P.G.T.12-B".

9. In rule 16 of the said rules, for the words "every owner", the words, brackets and figures "every owner paying tax in the manner specified in sub-rule (6) of rule 9" shall be substituted.

Amendmen
of rule 16.

- Amendment of rule 17.** 10. In rule 17 of the said rules,—
 (i) in the heading, for the words, brackets and figures “sub-rule (ii) of rule 9”, the words, brackets and figures “sub-rule (6) of rule 9” shall be substituted; and
 (ii) in sub-rule (1) for the words, brackets and figures “sub-rule (ii) of rule 9” the words, figures and brackets “sub-rule (6) of rule 9” shall be substituted.
- Insertion of rule 17-A.** 11. After rule 17 of the said rules, the following rule shall be inserted, namely:—
 “17-A. *Returns to be furnished by owners of stage carriage or a contract carriage.*—The owner of each stage carriage and contract carriage other than referred to in sub-rules (6) and (8) of rule 9, shall, on or before the 7th day of the month following to the month to which the payment of tax relates, submit to the Assessing Authority a return in Form P.G.T. 8-C.”
- Amendment of rule 18.** 12. In rule 18 of the said rules, for the figures “17”, the figures and letter “17 and 17-A” shall be substituted.
- Substitution of rule 19.** 13. For rule 19 of the said rules, the following shall be substituted, namely:—
 “19. *Payments to be made by challans, etc.*—(1) All payments except those mentioned in sub-rule (2) of this rule, shall be made by means of challan in Form P.G.T. 9. The challan Forms shall be obtainable free of charge at the office of the Assessing Authority.
 (2) When the payments are not made under sub-rule (1), the owner of the motor vehicles covered by sub-rule (3), (6), (7) and (8) of rule 9 may make the payments in cash at the office of the Assessing Authority of the district concerned or the check post or the barrier set up under section 14-B of the Act or at any other place, as the case may be, where the motor vehicle is inspected by an officer under the Act and the officer receiving the payment shall issue a receipt in triplicate in Form P.G.T.-21. All payments received under this sub-rule shall be deposited into the Government Treasury by the Officer receiving the same.
 (3) The account of the payments received in Form P.G.T. 21 and deposited into Government Treasury shall be maintained in form P.G.T. 22 by the officer who received such payment provided that such account shall be got maintained by the officer in charge of the barrier or check post under his supervision when the payments are received at such barrier or check post.
 (4) When the payment is received under sub-rule (2), the original copy of the receipt in Form P.G.T. 21 shall forthwith be given to the owner or in charge of the motor vehicle and the duplicate copy of the same shall be forwarded under a covering statement in Form P.G.T. 22 to the Assessing Authority of the district who issued the certificate registration in Form P.G.T.-2. The third copy shall be kept in the office of the officer receiving the payment.”

14. After rule 19 of the said rules, the following rules 19-A and 19-B shall be inserted, namely:—

Insertion
of rules
19-A and
19B.

“19-A. *Daily collection register.*—There shall be maintained in the Excise and Taxation office of each district a daily collection register in Form P.G.T. 23 in which the particulars of every Challan received in proof of payment of tax, surcharge or penalty or any other amount due under the Act as made by the owner of the motor vehicle shall be recorded.

19—B. *Demand and collection register.*—The Assessing Authority of the district shall maintain a demand and collection register in Form P.G.T. 24, showing the payment of passengers tax or goods tax, surcharge and penalty in his jurisdiction.”.

15. In rule 20 of the said rules, after words, figures and brackets “under rule 17(3)” but before the word “and”, the words, letters, figures and signs “or in Form P.G.T. 8-C under rule 17-A” as the case may be shall be inserted.

Amend-
ment of
rule 20.

16. For rule 21 of the said rules, the following shall be substituted, namely:—

Substi-
tution of
rule 21.

“21. *Assessment.*—(1) If the Assessing Authority is satisfied without requiring the presence of the owner or the production by him of any evidence that the tax has correctly been paid under sub-rules (5), (6), (7) or (8) of rule 9 and the returns furnished in respect of any period under rule 17(3) read with rule 9(6) or rule 17-A are correct and complete, he shall assess the amount of tax due from the owner on the basis of proof of payments made by challan P.G.T.-9 and the returns filed, as the case may be.

(2) If the Assessing Authority is not satisfied, without requiring the presence of the owner who furnished returns or who made payments of tax and surcharge, or without the production of evidence that the returns furnished in respect of any period are correct and complete and the full tax payments have been made in Form P.G.T. 9, as the case may be, he shall serve on such owner a notice in Form P.G.T. 10 requiring him on a date and at a time to be specified therein either to attend in person or to produce or cause to be produced any evidence on which such owner may rely in support of such returns or payments.

(3) On the day specified in the notice or as soon afterwards as may be, the Assessing Authority after hearing such evidence as the owner may produce and such other evidence as the Assessing Authority may require on specified points shall assess the amount of tax and surcharge due from the owner.”.

17. For rule 22-A of the said rules, the following shall be substituted, namely:—

Substi-
tution of
rule 22-A.

“22-A. *Manner of service of notice.*—(1) Notices in Form P.G.T.-8-B,

P.G.T.-10, P.G.T.-11 and P.G.T.-12 shall be served in one of the following manners:—

- (a) by delivery by hand of a copy of the notice to the addressee or to any agent duly authorised in this behalf, by him or to a person regularly employed by him, in connection with the business in respect of which he is registered as an owner or to any adult male member of his family residing with the owner;
- (b) by post, in which case the notice shall be sent to the owner on the address stated in Form P.G.T.-1 or to the address of any place of business of the owner:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the authority concerned has reasonable grounds to believe that the addressee is evading service of notice or that, for any other reasons which in the opinion of such authority is sufficient that notice cannot be served, by any of the above mentioned methods, it shall after recording the reasons therefor cause the notice to be served by affixing a copy thereof,

- (i) if the addressee is an owner, on some conspicuous part of the owner's office or the building in which the owner's office is located or upon some conspicuous part of the place of the owner's business last intimated to the authority by the owner or of the place where the owner is known to have last carried on business; or
- (ii) if the addressee is not an owner, on some conspicuous part of his residence or office of the building in which his residence or office is located and such service shall be deemed to be as good as it has been made on the addressee personally:

Provided further that where the officer, at whose instance the notice is to be served, is, on enquiry satisfied that the said office, building, place or residence is known not to exist or is not traceable, such officer may get the notice published in a daily news-paper having wide circulation in the locality.

(2) When the person serving a notice delivers or tenders a copy of the notice to the owner or addressee personally to his agent or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the signatures of the person to whom the copy is so delivered or tendered to an acknowledgement or service endorsed on the original notice and when the notice is served by affixing a copy thereof, the person serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he has so affixed the copy, the circumstances under which he did so and the name and address of the persons, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified and in whose presence the copy was affixed and shall also obtain the signature or thumb-impression of the person identifying the addressee's residence or office or building or place of business to his report.

(3) When service is made by post, the service shall be deemed to be

effected by properly addressing or preparing the notice and posting it by registered post with acknowledgement due, and unless, the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post."

18. For rule 29 of the said rules, the following rule shall be substituted, and thereafter new rule 29-A shall be inserted, namely:—

Substitution of rule 29 and insertion of new rule 29-A.

"29. *Re-assessment of tax or surcharge.*—If as a result of definite information received by him, the Assessing Authority discovers that an owner of a vehicle has escaped assessment for any period or has been under-assessed for any year or tax or surcharge less than the amount of tax or surcharge due has been levied in the form of stamps through inadvertance, error or misconstruction or otherwise, the Assessing Authority may, at any time within a period of five years following the close of the year to which re-assessment relates, serve a notice on the owner in Form P.G.T. 12 and after hearing him and making such enquiry as is considered necessary may proceed to re-assess the tax or surcharge payable which has been under assessed or has escaped assessment and recover the tax or surcharge payable by him.

29-A. *Procedure for rectification.*—(1) Where a rectification of any assessment orders necessitated due to wrong calculation or otherwise, has the effect of enhancing the amount of tax or surcharge or penalty, the Assessing Authority shall serve on the owner a revised notice in Form P.G.T.-10 and thereupon, the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

(2) Where rectification referred to in sub-rule (1) has the effect of reducing the tax or surcharge or penalty, the authority concerned shall order refund of the amount, which may be due to the owner and the procedure for refund laid down in rule 13 shall apply."

19. In Form P.G.T. 1 appended to the said rules, in the table, under serial No. 10, in column 3, for the words "public carriers", the words "transport vehicle used for the carriage of goods or private carriers who in the course of their trade or business deliver goods to their customers on their own transport vehicles without charging separate freight distinct from the price of goods" shall be substituted.

Amendment of Form P.G. T. 1

20. For Form P.G.T. 2 appended to the said rules, the following Form shall be substituted, namely:—

Substitution of Form P.G. T.-2.

"P.G.T. 2

CERTIFICATE OF REGISTRATION

(See rule 4 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Registration No.
District. (Himachal Pradesh)

This is to certify that the owner whose particulars are detailed below has been registered under section 9 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 on the.....19 .

1. Name of the owners.....
2. Style of business, if any.....
3. Number of place(s) of business.....
4. Location of place(s) of business.....
House No./Mohalla/Road.....
Village/Town.....
- (a) main place of business.....
- (b) other places of business.....
5. Location of the garage(s).....
House number, Mohalla/Road.....
6. Number, date and nature of each permit held and the details of route or routes covered by each such permit:—

Sr. No.	Permit number and date	Nature of permit (e. g. particulars of public service vehicles or transport vehicle used for the carriage of goods or private carriers who in the course of their trade or business deliver goods to their customers on their own transport vehicle without charging separate freight distinct from the price of goods, as the case may be)	Route or area covered by the permit vehicle (s)	Regis- tration number of the vehicle (s)	No. of trips up and down per day (for stage carriages only)	Remarks
1	2	3	4	5	6	7

(Seal)
Place.....
Date.....

Assessing Authority,
District.

ACKNOWLEDGEMENT

Received on the.....(date) a certificate of Registration under

the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 with authenticated, copies thereof.

Signature of owner.

GENERAL INSTRUCTIONS

1. This certificate shall be kept on the vehicle in respect of which the same has been granted. It shall also be kept on each place of business if the owner owns more than one such place.
2. If the owner sells or otherwise disposes of his business or any part of such business or effects any other change in the ownership, name, style, location, nature or extent of such business, or discontinues such business he shall within thirty days of such sale, disposal, discontinuance or change, submit a report to that effect to the Assessing Authority, and if the owner is registered under the Act, he shall apply in Form P.G.T. 3 to the Assessing Authority for cancellation or amendment of the certificate of registration, as the case may be.
3. The payments made under rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 shall be made within the prescribed time and the entry, in token of having made the payment, shall be recorded in the proforma annexed hereto, under proper attestation within three days by the Assessing Authority of the district in which the payment is made and in case the payment is made either at the barrier or elsewhere, by an Officer not below the rank of the Excise and Taxation Officer. The entry which is not attested, shall not be valid.
4. The owner shall produce this certificate before the prescribed authority, i.e. any officer of the Excise and Taxation Department, not below the rank of Excise and Taxation Inspector, whenever required.

AMOUNT OF INSTALMENTS

Year	Period/ Month/quarter, as the case may be	Amount of tax paid Rs.	Number and date of of treasury receipt/ P.G.T. 21 receipt, as the case may be	District and place of making payment	Initials of the Assessing Authority/Excise and Taxation Officer with Seal."
1	2	3	4	5	6
19—19—	April/ May/ June	} First quarter			
	July/ August/ September				
		} Second quarter			

1	2	3	4	5	6
	October/ November/ December	} Third quarter			
	January/ February/ March	} Fourth quarter".			

Insertion
of Forms
P.G.T. 5-A
and P.G.T.
5-B.

21. After Form P.G.T. 5 annexed to the said rules, the following new Forms P.G.T. 5-A and P.G.T. 5-B shall be inserted, namely:—

"FORM P.G.T. 5-A

CLEARANCE CERTIFICATE

[See rule 9(7) (II)(b) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Certified that Vehicle No..... owned by
Shri..... of.....
and covered under route permit No..... is
registered under the Himachal Pradesh Passengers and Goods Taxation Act,
1955 under Registration Certificate No..... and the payment
of all dues (tax, penalty etc.) under the Act, upto.....
in respect of this vehicle has been made.

.....Signatures
Assessing Authority,
.....District.

Place.....
Date.....

FORM P.G.T. 5-B

SURETY BOND

[See rule 10-A (1)(d) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

KNOWN all men by these presents that I/We
(Full name).....
(full address with Registration Certificate No., if any) am/are held and firmly
bound unto the Governor of Himachal Pradesh (hereinafter referred to as
"the Government" which expression shall, unless excluded by or be re-
pugnant to the context, include his successors in office and assigns) in the
sum of Rs.
(amount in figures and followed by amount in words) (hereinafter
referred to as "the said sum") to be paid to the Government on demand,
for which payment will and truly to be made, I/We bind myself/ourselves
my/our heirs, executors, administrators and legal representatives by these
presents.

Whereas the above-bounden has been required by the Assessing Authority to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter referred to as the "said Act") and indemnifying the Government against all loss, cost or expenses which the Government may, in any way, suffer, sustain or pay, by reasons of the omission, default or failure or insolvency of the above-bounden or any person or persons acting under or for him/them to pay such tax, surcharge or penalty in the manner and by the time provided by or prescribed under the said Act ;

Now the condition of the above written bound is such that if the above-bounden/his/their heirs, executors, administrators and legal representatives of any person acting under or for him/them pays the full amount of tax, surcharge or penalty payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by the Government under the said Act, such demand to be in writing and to be served upon the above-bounden person, his/their executors, administrators and legal representatives of any person acting under or for him/them in the manner provided by or prescribed under the said Act, and shall also at all times indemnify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time, or times hereafter during the period in which the above-bounden is held liable to pay the tax under the said Act, be caused by reasons of any act, omissions, default, failure or insolvency of the above-bounden or any person or persons acting under or for him/them then his obligation shall be void and of no effect otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of death/partition/disruption/dissolution/winding up or the final cessation of the liability under the Act or the rules prescribed thereunder of the above-bounden, this bound shall remain with the Assessing Authority for twelve years from the occurring of any of the events aforesaid for recovery of any tax, surcharge or penalty that may be payable by the above-bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission, default, failure or insolvency of the above-bounden or any person or persons acting under or for him/them or the above-boundens, heirs, executors, administrators and legal representatives and which may not have been discovered until after above-bounden's death/partition/disruption/dissolution/winding up or final cessation of his/their liability under the said Act or the rules prescribed thereunder :

Provided always that without prejudice to any other right or remedy for recovering the tax, surcharge or penalty loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bound as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said..... (full name)
has hereunto set his hands this.....day of.....
signed and delivered.....by the above-named
in the presence of.....

Witness :

1. Signature.....
.....(Signature with full address)

2. Status.....
(Signature with full address)

We (1)
(2)

(Name and full address of the Sureties) hereby declare ourselves sureties for the above-bounden and guarantee that he/they shall do and perform all that he/they has/have above under-taken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Governor of Himachal Pradesh (hereinafter referred to as "the Government", which expression shall unless excluded by or be repugnant to the context, include his successor-in-office and assigns), the sum of rupees..... (amount in figures followed by amount in words), hereinafter referred to as the said sum in which the above-bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax, surcharge or penalty payable by the above-bounden and remaining unpaid and also to recover any loss, damages, cost or expenses which the Government may sustain, incur or pay by reason of such omission, default or failure ;

And we agree that the Government may, without prejudice to any other rights or remedies of the Government recover the said sum from us, jointly and severally, as an arrears of land revenue and/or fine imposed by a Magistrate ;

And we also agree that neither of us shall be at liberty to terminate this surety-ship except upon giving to the Assessing Authority six Calender months notice in writing of his intention so to do, and our joint and several liability under this bound shall continue in respect of all acts, omission, default, failure and insolvencies on the part of the above bounden until the, expiration of the said period of six months.

*Signature of sureties
in the presence of witness*

(Name and complete
address of the witnesses)

1.

(1) Signature.....
Permanent Address.

2.

(2) Signature.....
Permanent address."

22. After Form P.G.T. 8-A annexed to the said rules, the following forms shall be inserted , namely:—

“P.G.T. 8-B”

NOTICE

[See rule 9(2) (b) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Office of the Assessing Authority
.....District

No.....Dated.. ..

To

.....
.....
.....

Whereas—

You, an owner registered under certificate No. of District, are liable to pay tax/surcharge under the proviso of section 4 of the Act and it appears to me to be necessary to determine the tax under rule 9.

You are hereby directed to attend in person or by an agent at (place on (date) at (time) and there to produce or cause to be produced at the said time and place the document specified below or any evidence you may wish to produce for the purposes of such determination.

2. In the event of your failure to comply with this notice, I shall proceed to determine and assess the amount of tax/surcharge due without any further reference to you.

SEAL :

Dated.....

Signature of the Assessing Authority

..... District.

List of documents :

.....
.....

P. G. T. 8-C

RETURN

(See rule 17-A of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

1. Name of the owner.....
2. Registration No.....
3. Month and year to which the return relates.....
4. Total amount of tax/surcharge determined under rule 9(1) read with rules 9(2) and 9-A.....
5. Amount of instalments payable.....
6. Number of Treasury receipt with date, *vide* which the tax was deposited.....
7. To amount of tax/surcharge determined under sub-rule (3) of rule 9, read with rule 9-A.....
8. Number of Treasury receipts, *vide* which the tax referred to under column 7 was deposited.....
9. Remarks.

Place.....

Signature of the owner."

Dated.....

Substitution
of Forms
P. G.
T. 10 and
P.G.T.-11.

23. For Forms P.G.T.-10 and P.G.T.-11 appended to the said rules, the following Forms shall be substituted, namely:—

“FORM P.G.T.-10

NOTICE

[See rule 21 and 29-A(1) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Office of the Assessing Authority
..... District.

No.....Dated.....

To

.....
.....

Whereas—

- (a) You, an owner registered under certificate No.....of..... District, have not furnished the return or/and the tax/surcharge paid by you for the year/quarter/month ending theday of.....19.....
- (b) I am not satisfied that the return filed by you or/and the tax/surcharge paid by you for the month/quarter/year ending day of..... is correct and complete and it appears to me to be necessary to make an assessment under sub-section (4) of section 9 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 in respect of the above mentioned period.
- (c) I am satisfied on information which has come into my notice that you have been liable to pay tax/surcharge under the Himachal Pradesh Passengers and Goods Taxation Act, 1955 in respect of the period commencing on.....and ending withbut you have wilfully failed to apply for registration under section 9(1) of the said Act and it appears to me to be necessary to make an assessment under sub-section (4) of section 9 read with rule 29 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 in respect of the above mentioned period and all subsequent periods.

You are hereby directed to attend in person or by an agent at (place)on (date).....at (time)..... and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof and to show cause on that date and at that time why in addition to the tax/surcharge to be assessed on you, a penalty not exceeding five times subject to a minimum of one hundred rupees the amount should not be imposed upon you under section 9 of the said Act.

In the event of your failure to comply with this notice I shall proceed to assess the amount of tax/surcharge due and impose the penalty as mentioned above, to the best of my judgement and without further reference to you.

Seal of Assessing Authority.

Signature.....
Assessing Authority.

Date.....

District.....

(Words wherever in applicable be struck).

Failure to submit return as required by sub-section (1) of section 6 or submission of a false return renders owners liable to penalty under section 14-A of the Act.

(Particulars of account and documents required)

P. G. T.-11

NOTICE OF DEMAND

[See rules 9(2) and 22 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Office of the Assessing Authority,
..... District.

No.....Dated.....

To

.....
.....

You are hereby informed that the amount of tax, surcharge or/and penalty payable by you has been determined/assessed as under :—

A. Tax determined/assessed	..	Rs.....
B. Surcharge determined/assessed	..	Rs.....
C. Penalty imposed	..	Rs.....
Total of A, B and C.	..	Rs.....
Net amount due	..	Rs.....

You are hereby directed to pay the sum of Rs.....
(in figures) rupees—.....(in words) into

**Treasury
Sub-Treasury
State Bank of India**

at (place).....on or before (date).....
and furnish the receipt in proof of payment to this office on or before (date).....failing which the said sum will be recoverable from you as arrears of land revenue.

2. You are hereby directed to pay in the aforesaid manner the amount determined under rule 9 in.....equal instalments and each instalment is to be paid on or before the 7th day of the month following the

month to which the payment relates.

3. A challan in Form P.G.T. 9 is enclosed for the purpose.

(Seal)

Signature

Assessing Authority

District.

Dated

Note.— Words which are in-applicable be struck off."

Addition of
Forms P.G.
T. 12-A
and P.G.T.
12-B.

24. After Form P.G.T.-12 annexed to the said rules, the following Forms P. G. T.-12-A and P.G.T.-12-B shall be inserted, namely:—

"P.G.T.-12-A

REGISTER OF APPLICATION FOR REFUND

(See rule 13 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Year district

Serial No.	Name and address of the applicant.	Registration number of the applicant.	Date of application for refund.	Date of order of assessment or where an appeal was preferred, the date of passing of order by the appellate authority.	Period of assessment for which refund is claimed.	Amount of refund applied for.	Amount if any, ordered to be refunded.	Name and designation of the officer allowing the refund.	Method of refund.	Number and date of issue of refund voucher or Refund Adjustment order.	Signature of the Officer issuing order.	Date of encashment.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

P.G.T.-12-B

REFUND PAYMENT ORDER

(See rule 13 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Book No..... Voucher No..... Book No..... Voucher No....

Government of Himachal Pradesh.

Refund Order
Order for refund of tax

Refund Order
Order for refund of tax

Refund payable to.....
Assessment order No..... for
the year.....

Payable at the State Bank of India/
State Bank of Patiala within three
months of date of issue.

Date of order directing refund.....
Amount of refund.....
Number in Demand and Collection
Register showing collections of amount
regarding which refund is made.....
.....

To

The Officer Incharge,
State Bank of India/State Bank of
Patiala.

Date of deposit of amount.....

Name of Treasury/Sub-Treasury in
which deposited.....
.....

1. Certified that with reference to
the assessment order No.....
of.....for the
year.....a refund of
Rs.....Rupees.....
is due to.....

2. Certified that the tax concerning
which this refund is ordered has
been credited in the treasury on....
.....under the
head.....

Total amount deposited out of which
refund is ordered.

3. Certified that no refund order
regarding the sum now in question
has previously been issued and this
order of refund has been entered in
the original file of assessment under
my signature.

Signature of Assistant Excise and Taxa-
tion Commissioner, Incharge of the
District.....

Signature of receipt of the Voucher
.....

4. Please pay to the sum of Rs.
(Rupees.....)

Date of encashment in the State Bank
of India/State Bank of Patiala.....

on account of the above refund.

Place.....
Date.....

Note.—A note to this effect has been
kept in the Demand and Collection
Register to avoid double payment.

(Signature with seal)

*Asstt. Excise & Taxation Commissioner,
Incharge of the District.*

Signature with seal

*Asstt. Excise & Taxation Commissioner,
Incharge of the District.*

Received payment.....

Rs. only.

Claimant's signature.....

Officer Incharge Bank.

Date :.....

Date :..... Date.....

Addition of
Forms P.G.
T.-21, P.G.
T.-22, P.G.
T.-23 and
P.G.T.-24.

25. After the existing Forms P.G.T.-20 annexed to the said rules, the following new Forms P.G.T.-21, P.G.T.-22, P.G.T.-23 and P.G.T.-24 shall be added, namely:—

“P.G.T.-21

PASSENGERS AND GOODS TAX COLLECTION RECEIPT

[See rule 19(2) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Book No.....

Serial No.....

Place.....

Date.....

Name of the officer.....

District.....

1. Number of vehicle.....
2. Name of the owner.....
3. Registration No. (if any) and District.....
of registration under the Himachal Pradesh Passengers and Goods
Taxation Act, 1955.

4. Particulars of payments :

<i>Period</i>	<i>Payments</i>
Month/Quarter	(i) Goods Tax.....Rs.....
	(ii) Passengers tax.....Rs.....
	(iii) Surcharge Rs.....
	Total .. Rs.....

Amount in words.....

*Signature of the person
tendering the payment.*

*Signature of the Officer receiving
the payments.*

P.G.T.-22

ABSTRACT OF PAYMENTS RECEIVED FORM P.G.T. 21

[See Rule 19(3) of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957]

Serial No.	Receipt No. of P.G.T.-21	No. of vehicle	District in which registered	Amount received	T.R.No. and date of deposit into the Government Treasury
1	2	3	4	5	6

Signature of the Officer.

Note.—1. The detailed account of receipts issued in Form P.G.T. 21 shall be maintained in this Form.

2. At the end of each month, a copy of the abstract shall be prepared by the concerned Excise and Taxation Inspector and Officer Incharge shall forward the same alongwith the duplicate foil of the receipt in Form P.G.T. 21 invariably before the 7th of the following month to the Assessing Authority of the concerned district(s) in which the vehicle is registered under the Himachal Pradesh Passengers and Goods Taxation Act, 1955.

P.G.T.-23

DAILY COLLECTION REGISTER

(See rule 19-A of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

..... District

Date	Name and ad- dress of the owner	P.G.T.-2 number and vehicle No.	Period to which pay- ment pertains	Number and date of trea- sury challan
1	2	3	4	5

Collection on				
Passenger tax	Goods Tax	Surcharge	Penalty	Registration fee
6	7	8	9	10
account of				
Other Fees	Total	Signature of the concerned clerk	Initial of Supdt.	Remarks
11	12	13	14	15

Note.—This register shall be maintained by the clerk, Passengers and Goods Taxation and entries shall be attested by the Superintendent.

P.G.T.-24

DEMAND AND COLLECTION REGISTER

(See rule 19-A of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957)

Year:

Sl. No	Name and address of the owner	Registra- tion certifi- cate No. of the vehicle	Balance of the previous year	Month	Tax Passengers/ Goods tax T.R. No. and date (a)	Surcharge T.R. No. and date (b)	Total of Col. 6(a) and (b)
1	2	3	4	5	6	7	

April
May
June
July
August
September
October
November
December
January
February
March
Total

Amount of tax and surcharge assessed and penalty imposed				Total of columns 8(a) to (d)	Recoverable amount from column 7 and 9)	Recovery (from column 10) T. R. No. and date
Tax	Surcharge	Penalty if any imposed	Other fee			
(a)	(b)	(c)	(d)	9	10	11
		8				

Refund, if any, allowed	Balance amount to be recovered at the end of the year	Signature of the concerned clerk	Initials of the Supdt.	Initial of the Assessing Authority	Remarks''
12	13	14	15	16	17

आदेश द्वारा,
हस्ताक्षरित/-
वित्तियुक्त एवं सचिव।

